

# Senate Amendment 3356

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1 1 Amend the amendment, S=3328, to Senate File 478, as  
1 2 follows:

1 3 #1. Page 65, by inserting after line 40 the  
1 4 following:

1 5 <DIVISION \_\_\_\_  
1 6 NONPROFIT YOUTH ATHLETIC GROUPS  
1 7 Sec. \_\_\_\_ Section 423.3, subsection 78, Code 2009,  
1 8 is amended to read as follows:

1 9 78. a. The sales price from sales or rental of  
1 10 tangible personal property, or services rendered by  
1 11 any entity where the profits from the sales or rental  
1 12 of the tangible personal property, or services  
1 13 rendered, are used by or donated to a nonprofit entity  
1 14 ~~which that~~ is exempt from federal income taxation  
1 15 pursuant to section 501(c)(3) of the Internal Revenue  
1 16 Code, a government entity, or a nonprofit private  
1 17 educational institution, and where the entire proceeds  
1 18 from the sales, rental, or services are expended for  
1 19 any of the following purposes:

1 20 ~~a.~~ (1) Educational.  
1 21 ~~b.~~ (2) Religious.  
1 22 ~~c.~~ (3) Charitable. A charitable act is an act  
1 23 done out of goodwill, benevolence, and a desire to add  
1 24 to or to improve the good of humankind in general or  
1 25 any class or portion of humankind, with no pecuniary  
1 26 profit inuring to the person performing the service or  
1 27 giving the gift.

1 28 b. For purposes of this exemption, an organization  
1 29 that meets the requirements of paragraph "a" and which  
1 30 is created for the sole or primary purpose of  
1 31 providing athletic activities to youth shall be  
1 32 considered created for an educational purpose.

1 33 c. This exemption does not apply to the sales  
1 34 price from games of skill, games of chance, raffles,  
1 35 and bingo games as defined in chapter 99B. This  
1 36 exemption is disallowed on the amount of the sales  
1 37 price only to the extent the profits from the sales,  
1 38 rental, or services are not used by or donated to the  
1 39 appropriate entity and expended for educational,  
1 40 religious, or charitable purposes.

1 41 Sec. \_\_\_\_ REFUNDS. Refunds of taxes, interest, or  
1 42 penalties which arise from claims resulting from the  
1 43 provisions of this division of this Act enacting  
1 44 section 423.3, subsection 78, new paragraph "b", for  
1 45 the sales price from sales or rental of tangible  
1 46 personal property, or services occurring between July  
1 47 1, 1998, and the effective date of section 423.3,  
1 48 subsection 78, new paragraph "b", shall be limited to  
1 49 fifty thousand dollars in the aggregate and shall not  
1 50 be allowed unless refund claims are filed prior to  
2 1 October 1, 2009, notwithstanding any other provision  
2 2 of law. If the amount of claims totals more than  
2 3 fifty thousand dollars in the aggregate, the  
2 4 department of revenue shall prorate the fifty thousand  
2 5 dollars among all claimants in relation to the amounts  
2 6 of the claimants' valid claims.

2 7 Sec. \_\_\_\_ EFFECTIVE AND RETROACTIVE APPLICABILITY  
2 8 DATES. The section of this division of this Act  
2 9 amending section 423.3, subsection 78, being deemed of  
2 10 immediate importance, takes effect upon enactment and  
2 11 applies retroactively to July 1, 1998.>

2 12 #2. By renumbering as necessary.

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2 15 \_\_\_\_\_  
2 16 WILLIAM HECKROTH

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2 20 JOE BOLKCOM

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2 24 WILLIAM DOTZLER

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2 28 PAT WARD  
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2 32 STEVE KETTERING  
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2 36 JAMES F. HAHN  
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2 40 JOE M. SENG  
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2 44 JACK HATCH  
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2 48 MICHAEL E. GRONSTAL  
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3 2 EUGENE S. FRAISE  
3 3  
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3 5  
3 6 THOMAS G. COURTNEY  
3 7  
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3 9  
3 10 RON WIECK  
3 11 SF 478.316 83  
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